

Manager  
Securities Operations

New York Stock Exchange, Inc.  
20 Broad Street  
New York, NY 10005

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pmadho@nyse.com

1-32323



October 22, 2004

Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 -- STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, PIMCO Floating Rate Strategy Fund, Common Shares of Beneficial Interest with par value \$0.0001. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on October 22, 2004. Tentative listing date -- October 27, 2004.

Sincerely,

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